HOUSE No. 2418

By Mr. Fresolo of Worcester, petition of John P. Fresolo and Brian Knuuttila for legislation to exempt from the sales and use tax the purchases of motor vehicles by blind persons. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT EXEMPTING FROM THE SALES TAX MOTOR VEHICLES PURCHASED BY BLIND PERSONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 6 of Chapter 64H of the General Laws, as appearing in
- 2 the 2002 Official Edition, is hereby amended by adding the
- 3 following paragraph:—
- 4 (uu) Sales of motor vehicles to any persons who have suffered
- 5 permanent impairment of vision of both eyes of the following
- 6 status: central visual acuity of 20/200 or less in the better eye,
- 7 with corrective glasses, or central visual acuity of more than
- 8 20/200 if there is a field defect in which the peripheral field has
- 9 contracted to such an extent that the widest diameter of visual
- 10 field subtends an angular distance no greater than 20 degrees in
- 11 the better eye.